

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 25830 of 2002

Between:

M/s. Sri Prabhuji Enterprises, Rajahmundry, Proprietary Concern
30-2-4, J.P. Road, Rajahmundry, rep. by its Proprietor

Mr.P.Balaji, S/o.P.Ramakrishna, aged 30 years,

R/o.Rajahmundry.

..... PETITIONER

AND

- 1 Government of Andhra Pradesh, Rep. by its Secretary,
Revenue (CT.II) Department, A.P. Secretariat,
Hyderabad.
- 2 Commercial Tax Officer,
Rajahmundry.

....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue writ, order or direction more particularly in the nature of Writ of Mandamus, declaring that the waste of various classes of paper enumerated under Clauses (i) to (iv) of Item 143 of I Schedule or under Item 19 of the VI Schedule is liable to be classified as "waste paper" within the purview of G.O.Ms.No.130, Revenue (CT.II) Department dated 14.2.1989 and is accordingly entitled to exemption in terms of the

said G.O.(ii) and accordingly interdict the respondent from levying sales tax on such waste in pursuance of Notice dated 26.6.2002 in G.I.No.1442/99-2000, Notice dated 26.6.2002 in G.I.No.1442/2000-01 and Show Cause Notice dated 30.11.2002 in G.I.No.1442/2001-02 issued by the Commercial Tax Officer, Rajahmundry.

Counsel for the Petitioner :MR.Y.VENKATESH REDDY

Counsel for the Respondent Nos.1 and 2: THE SPECIAL G.P. FOR TAXES.

The Court made the following:

ORDER: (Per Hon'ble Sri Justice B.Sudershan Reddy)

It is conceded at the bar that the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered in T.R.C.No.132 and 287 of 2001, Writ Petition No.20216 of 2002 and batch, dated 14.07.2003.

This writ petition is accordingly disposed of in terms of the said judgment. There shall be no order as to costs.

B.SUDERSHAN REDDY, J

Date: 29-11-2004

T. CH. SURYA RAO, J.

GS/PVKS

To

- 1 Government of Andhra Pradesh, Rep. by its Secretary,| along with a Revenue (CT.II) Department, A.P. Secretariat, | copy of the Hyderabad. | Order in TRC
- 2 Commercial Tax Officer, Rajahmundry. |Nos.132 & 287
- 3 2CD copies | of 2001 and

| W.P.No.20216 and |batch dated
14-7-2003.